

## CITY OF ANNAPOLIS, MARYLAND

Exhibit C-5

## ENTERPRISE FUNDS

## SCHEDULE OF EXPENSES AND OTHER USES COMPARED TO BUDGET

Year Ended June 30, 2002

With Comparative Actual Amounts for Year Ended June 30, 2001

|   | 2002                 |           |  | 2001<br>Actual |
|---|----------------------|-----------|--|----------------|
|   | Budget<br>as revised | Actual    | Variance -<br>favorable<br>(unfavorable) |                |
| Water Fund                              |                      |           |  |                |
| Salaries                                | \$ 1,258,190         | 1,310,128 | (51,938)                                 | 1,170,189      |
| Utilities                               | 238,250              | 189,064   | 49,186                                   | 288,346        |
| Repairs and maintenance                 | 560,370              | 509,611   | 50,759                                   | 427,467        |
| Materials and supplies                  | 170,540              | 135,147   | 35,393                                   | 127,351        |
| Contractual services                    | 12,220               | 11,440    | 780                                      | 14,444         |
| Administrative charge from general fund | 627,900              | 615,937   | 11,963                                   | 690,765        |
| Depreciation                            | 506,800              | 417,150   | 89,650                                   | 411,567        |
| Interest expense, net                   | 330,230              | 218,362   | 111,868                                  | 234,714        |
| Other                                   | (3,000)              | -         | (3,000)                                  | 29,389         |
| Total Water Fund                        | \$ 3,701,500         | 3,406,839 | 294,661                                  | 3,394,232      |
| Sewer Fund                              |                      |           |  |                |
| Salaries                                | \$ 529,390           | 538,780   | (9,390)                                  | 469,832        |
| Utilities                               | 124,500              | 114,642   | 9,858                                    | 134,923        |
| Repairs and maintenance                 | 293,150              | 271,417   | 21,733                                   | 266,605        |
| Materials and supplies                  | 33,260               | 31,816    | 1,444                                    | 28,961         |
| Treatment plant operations              | 2,151,300            | 2,151,300 | -  | 2,343,903      |
| Contractual services                    | 73,960               | 39,896    | 34,064                                   | 41,661         |
| Administrative charge from general fund | 325,960              | 356,353   | (30,393)                                 | 295,758        |
| Depreciation                            | 578,130              | 433,010   | 145,120                                  | 414,657        |
| Interest expense, net                   | 430,760              | 221,977   | 208,783                                  | 240,628        |
| Other                                   | 5,230                | 6,493     | (1,263)                                  | 32,174         |
| Total Sewer Fund                        | \$ 4,545,640         | 4,165,684 | 379,956                                  | 4,269,102      |
| Off Street Parking Fund                 |                      |           |  |                |
| Utilities                               | \$ 56,700            | 46,442    | 10,258                                   | 71,677         |
| Repairs and maintenance                 | 24,600               | 22,784    | 1,816                                    | 8,269          |
| Materials and supplies                  | 1,950                | 2,533     | (583)                                    | 1,616          |
| Contractual services                    | 504,700              | 512,969   | (8,269)                                  | 468,979        |
| Administrative charge from general fund | 263,380              | 135,440   | 127,940                                  | 257,165        |
| Depreciation                            | 252,520              | 252,959   | (439)                                    | 251,825        |
| Interest expense, net                   | 496,480              | 198,525   | 297,955                                  | 224,719        |
| Operating transfers and subsidies       | 650,000              | 650,000   | -  | -              |
| Other                                   | -                    | (11,342)  | 11,342                                   | 7,050          |
| Total Off Street Parking Fund           | \$ 2,250,330         | 1,810,310 | 440,020                                  | 1,291,300      |

(Continued)

|   |    |                  |                  |                 |                  |
|---|----|------------------|------------------|-----------------|------------------|
| Dock Fund                               |    |                  |                  |                 |                  |
| Salaries                                | \$ | 275,570          | 280,411          | (4,841)         | 229,474          |
| Utilities                               |    | 26,150           | 28,246           | (2,096)         | 32,822           |
| Repairs and maintenance                 |    | 68,700           | 55,727           | 12,973          | 58,449           |
| Materials and supplies                  |    | 37,640           | 31,257           | 6,383           | 23,044           |
| Contractual services                    |    | 860              | 796              | 64              | 829              |
| Administrative charge from general fund |    | 51,850           | 72,674           | (20,824)        | 60,808           |
| Depreciation                            |    | 75,850           | 71,070           | 4,780           | 74,838           |
| Interest expense, net                   |    | 39,410           | 42,561           | (3,151)         | 44,938           |
| Other                                   |    | (10,000)         | -                | (10,000)        | 7,490            |
| Total Dock Fund                         | \$ | <u>566,030</u>   | <u>582,742</u>   | <u>(16,712)</u> | <u>532,692</u>   |
| Market Fund                             |    |                  |                  |                 |                  |
| Utilities                               | \$ | 31,500           | 27,234           | 4,266           | 35,663           |
| Repairs and maintenance                 |    | 41,570           | 14,562           | 27,008          | 16,390           |
| Materials and supplies                  |    | 560              | 439              | 121             | 455              |
| Administrative charge from general fund |    | (3,710)          | 8,758            | (12,468)        | (686)            |
| Depreciation                            |    | 15,370           | 13,770           | 1,600           | 13,770           |
| Interest expense, net                   |    | 1,980            | 2,066            | (86)            | 2,445            |
| Total Market Fund                       | \$ | <u>87,270</u>    | <u>66,829</u>    | <u>20,441</u>   | <u>68,037</u>    |
| Transportation Fund                     |    |                  |                  |                 |                  |
| Salaries                                | \$ | 2,411,120        | 2,234,680        | 176,440         | 1,943,762        |
| Utilities                               |    | 22,300           | 33,481           | (11,181)        | 46,697           |
| Repairs and maintenance                 |    | 237,880          | 140,829          | 97,051          | 171,150          |
| Materials and supplies                  |    | 427,010          | 277,097          | 149,913         | 311,283          |
| Contractual services                    |    | 194,150          | 146,751          | 47,399          | 31,115           |
| Administrative charge from general fund |    | 543,320          | 492,596          | 50,724          | 550,963          |
| Depreciation                            |    | 302,900          | 379,122          | (76,222)        | 362,091          |
| Interest expense, net                   |    | 11,190           | 11,422           | (232)           | 12,408           |
| Other                                   |    | 6,160            | 2,507            | 3,653           | 81,145           |
| Total Transportation Fund               | \$ | <u>4,156,030</u> | <u>3,718,485</u> | <u>437,545</u>  | <u>3,510,614</u> |
| Refuse Fund                             |    |                  |                  |                 |                  |
| Salaries                                | \$ | 1,024,480        | 905,190          | 119,290         | 835,915          |
| Utilities                               |    | 2,180            | 1,140            | 1,040           | 1,215            |
| Repairs and maintenance                 |    | 57,140           | 49,548           | 7,592           | 49,705           |
| Materials and supplies                  |    | 59,490           | 53,965           | 5,525           | 55,330           |
| Contractual services                    |    | 638,460          | 646,417          | (7,957)         | 566,513          |
| Administrative charge from general fund |    | 521,430          | 539,368          | (17,938)        | 520,595          |
| Depreciation                            |    | 64,450           | 70,761           | (6,311)         | 53,684           |
| Interest expense, net                   |    | -                | -                | -               | 71               |
| Other                                   |    | 2,900            | -                | 2,900           | 2,678            |
| Total Refuse Fund                       | \$ | <u>2,370,530</u> | <u>2,266,389</u> | <u>104,141</u>  | <u>2,085,706</u> |